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STATE OF DELAWARE  
**DEPARTMENT OF STATE**

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DIVISION OF PROFESSIONAL REGULATION

<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b>
<b>DATA AND TIME:</b>	<b>Tuesday, August 21, 2013 at 9:00 a.m.</b>
<b>PLACE:</b>	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
<b>MINUTES APPROVED:</b>	September 18, 2013

**MEMBERS PRESENT**

Judith Scarborough, Professional Member, President  
Jeffrey Premo, Professional Member, Secretary  
Kathryn Schultz, Professional Member  
Karen Smith, Professional Member  
Denise Stokes, Public Member  
Robert Paretta, Educational Member  
Gary Pippin, Public Member  
Robert Mosch, Professional Member

**ABSENT**

Sharron Cirillo, Professional Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II  
Christine Mast, Administrative Specialist III

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of CPA

**CALL TO ORDER**

Ms. Scarborough called the meeting to order at 9:34 am.

**REVIEW OF MINUTES**

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to approve the minutes of the July 2, 2013 meeting. The motion carried unanimously. A motion was made by Ms. Stokes, seconded by Ms. Smith to approve the July 17, 2013 minutes. The motion carried unanimously.

**UNFINISHED BUSINESS**

Re-Review of Applications

A motion was made by Ms. Stokes, seconded by Mr. Paretta to approve the Combined CPA certificate and Permit application of Jody-Ann Bailey. The motion carried unanimously.

A motion was made by Ms. Stokes, seconded by Mr. Paretta to approve the CPA Permit application of Hyunkyung Jung. The motion carried unanimously.

#### Re-Review of Continuing Education Audits

A motion was made by Mr. Premo, seconded by Mr. Pippin to table Rachel Tan's continuing education pending a complete record. Summary must show all courses for status of permit and the review period with all documentation in order.

### **NEW BUSINESS**

#### Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Pippin, seconded by Ms. Stokes, to propose to deny the application of Radha Kolathur Canthadai. According to FACS report Ms. Canthadai's college credentials are not considered equivalent to a comparable course at a regionally accredited college or university. The motion carried unanimously.

A motion was made by Mr. Pippin, seconded by Ms. Stokes, to approve the applications of Patrick Burke, Breno Oliveira and Gregory Petrino. The motion carried unanimously.

#### Review of CPA Permit Applications

A motion was made by Ms. Smith, seconded by Mr. Pippin to approve the applications of Joseph Hofmeister, Sharon May, and Brooke Alison Carroll. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. Pippin, to table the application of Xialong Zhou. Mr. Zhou provided the Board with 103 credit hours instead of the required 150 credit hours. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. Pippin, to table the application of Oluwaseun Awuwoloye. Ms. Awuwoloye's Affidavit of Work Experience form did not list an end date of employment. The motion carried unanimously.

#### Review of CPA/PA Firm Permit Applications

A motion was made by Ms. Scarborough, seconded by Ms. Stokes, to table the application of The Dieterle Group. The name is misleading. The title has "Group" listed in the title and the firm only lists a person. The motion carried unanimously.

#### Review/Update of CPE Ethics Course

A motion was made by Mr. Paretta, seconded by Ms. Stokes to approve the application from Pass Online course. The motion carried unanimously.

A motion was made by Mr. Paretta, seconded by Ms. Stokes to table the course provided by Beacon Hill Financial Educators pending removal of sections on page 57,

change of date on page 66, and change CPA to PA on page 54. The motion carried unanimously.

A motion was made by Mr. Paretta, seconded by Ms. Stokes to table the course Prime Vest Group due to listing incorrect requirements and not providing Delaware specific case studies. The motion carried unanimously.

#### Ratification of CPA Certificate Applications

A motion was made by Ms. Stokes, seconded by Mr. Pippin to ratify the CPA Certificate Application of Kenneth Lam. The motion carried unanimously.

#### Review of Continuing Education Audits

The Board has decided to divide the audits up and come in to the Division over the next few months and review them.

#### Complaint Status

04-03-11	Referred to AG
04-03-13	Open
04-02-12	Open
04-03-12	Open
04-04-12	Referred to AG
04-02-13	Open
04-01-13	Open
04-12-12	Open
04-13-12	Open
04-14-12	Open
04-15-12	Open
04-04-13	Open
04-05-13	Open
04-06-13	Referred to AG
04-07-13	Open

#### Correspondence

Ms. Brown presented the Board with an email from Mr. Hatter, CPA. Mr. Hatter questioned the Board about R & R Section 11.5.5 Instructors and Discussion Leaders. Mr. Hatter wanted to know if this applies to instructing a college class or is this pertaining to instructors and discussion leaders of approved CPE seminars. Mr. Hatter also inquired about the allowable CPE credits for this endeavor. The Board's response was that Mr. Hatter can use it one time only for his CPEs and it's limited to 40 hours.

#### **OTHER BUSINESS BEFORE THE BOARD**

##### Update on ALD

Ms. Brown informed the Board that some test files have been supplied to NASBA. Once they are reviewed Ms. Greenly will update Ms. Brown and she will update the Board.

##### Process of Audit Selection

The Board requested information regarding how the random audits are selected. Ms. Brown informed the Board that licensees that were not previously flagged for audit for a specific reason are selected randomly.

#### Delaware Code

Mr. Mosch informed the Board about the new license law in PA. The new law removes the specific requirement of 400 hours of attest activity. The Board discussed the affects it could have on the Delaware licensure process.

The Board addressed reciprocity in Delaware and Pennsylvania. Mr. Mosch mentioned reviewing the UAA's rules for reciprocity and the Board discussed the 150 hours that is needed for someone that has to reapply. Ms. Scarborough questioned Mr. Maloney regarding a change to the Rules and Regulations regarding reciprocity rules. The Board discussed considering an inactive status and following the UAA as much as possible. They also discussed a time period for inactive status and the pros and cons of having an inactive status.

Ms. Scarborough asked Mr. Maloney for an update on NEXUS. Mr. Maloney stated that he will email Ms. Brown and she will email the Board with a draft memo regarding NEXUS. Ms. Scarborough mentioned residency requirements.

Ms. Scarborough suggested that the Board meet in December this year, which should minimize the January work load.

#### **PUBLIC COMMENT**

None

#### **NEXT SCHEDULED MEETING**

The next meeting will be held September 18, 2013 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

#### **ADJOURNMENT**

A motion was made by Ms. Scarborough, seconded Mr. Paretta, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:32 am.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II